1		
2	DISTRICT COURT OF GUAM TERRITORY OF GUAM	
3	JULIE BABAUTA SANTOS, et al.,	Civil Case No. 04-00006
4	Petitioners,	FILED
5	v.	DISTRICT COOK!
6	FELIX P. CAMACHO, et al.,	OCT 222007 mb
7	Respondents.	JEANNE G. QUINATA Clerk of Court
9	CHARMAINE R. TORRES, et al.,	Civil Case No. 04-00038
10	Plaintiffs,	
11	v.	
12	GOVERNMENT OF GUAM, et al.,	
13	Defendants.	
14	MARY GRACE SIMPAO, et al,	Civil Case No. 04-00049
15	Plaintiffs,	OBJECTORS SIMPAO AND
16	v.	CRUZ' REQUEST TO BE HEARD IN RE MOTION TO SUBMIT
17	GOVERNMENT OF GUAM,	SUPPLEMENTAL AUTHORITY
18	Defendant,	
19	v. FELIX P. CAMACHO, Governor of	
20	Guam	
21	Intervenor-Defendant.	
22		
23		
24		
HII	MIZU CANTO & FISHER Marine Corps Drive ITALICAL Guam 96910 TOUSLEY BRAIN STEPP 1700 Seventh Avenue, 1 Seattle, Washington 98	Suite 2200
ei.	htna. Guam 96910 Seattle, Washington 98 671.472.1131 Tel. 206.682.5600 Fax 206.682.2992 e 1 Case 1:04-cv-00006 Document 5	
_	2 22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	

1	COME NOW Objectors Mary Grace Simpao and Janice Cruz in response to this Court's	
2	order of October 15 th , 2007 allowing other parties to comment upon the motion to submit	
3	supplemental authority made by Objectors on October 4 th 2007. Objectors ask the Court	
4	for the opportunity to comment upon the authority as well.	
5	In their motion, Objector's invited the Court's attention to 26 CFR 301.6212-(a)	
6	and (b) and (c). Objectors did not provide the Court with their analysis of the section nor	
7	how they believe it to be relevant other than the issue of provision of notice to the class.	
8	Objectors therefore ask for the same or similar opportunity granted others.	
9	Respectfully Submitted,	
10	1107	
11	By:	
12	Attorney for Objectors Simpao and Cruz	
13		
14		
15		
16		
17		
18		
19		
20	This Court may find Federal Rule of Appellate Procedure 28(j) useful on the point. "If pertinent and significant authorities come to a party's attention after the party's brief has been filedor after oral argument but before decisiona party may promptly advise the	
21		
22	circuit clerk by letter, with a copy to all other parties, setting forth the citations. The let must state the reasons for the supplemental citations, referring either to the page of the	
23	brief or to a point argued orally. The body of the letter must not exceed 350 words. Any response must be made promptly and must be similarly limited."	
24	_~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	

24 Shimizu Canto & Fisher
East Marine Corps Drive
Hagatna, Guam 96910
Tef. 671.472.1131
Fax 671.472.2886
Page 2
Case 1:04-cv-00006

TOUSLEY BRAIN STEPHENS PLLC 1700 Seventh Avenue, Suite 2200 Seattle, Washington 98101-1332 Tel. 206.682.5600 Fax 206.682.2992

Document 536 Filed 10/22/2007

ed 10/22/2007 Page 2 of 2